

REG 35-106 COMMENCEMENT OF PROCEEDINGS: DECLARATORY RULINGS, REGULATIONS, REVENUE RULINGS AND FORMS

106.01 These rules shall be followed when filing a request for a declaratory ruling or the promulgation, amendment, or repeal of any regulation, revenue ruling, or form published by the Nebraska Department of Revenue, pursuant to Chapter 9.

106.01A Content. This information shall be supplied by petitioner when filing a request of this nature with the State Tax Commissioner. The request shall:

106.01A(1) Identify the petitioner,

106.01A(2) Set forth sufficient facts so as to identify the item under consideration,

106.01A(3) Set forth sufficient reasons for believing the item under consideration should be promulgated, reviewed, amended, or repealed so as to acquaint the State Tax Commissioner with the exact basis thereof,

106.01A(4) If filed for promulgation or amendment of an existing regulation, revenue ruling, or form, include a copy of the petitioner's proposed regulation, revenue ruling, or form,

106.01A(5) Demand the relief the petitioner is seeking, and

106.01A(6) Be in writing.

106.01B Filing date. At any time, the petitioner may file a petition for a declaratory ruling or a written request regarding current regulations, revenue rulings, and forms published by the Department, pursuant to Chapter 9, or the promulgation of those not published.

(Sections 9-418, 9-612, 77-369, 84-909, 84-910, and 84-912, R.R.S. 1943. Sections 9-226, and 9-322, R.S.Supp., 1988. January 3, 1990.)